



Postal Registration No. N. E.—771/2006-2008

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## PART IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

### NOTIFICATION

The 30th June, 2014.

**No.ERTS(T)12/2010/251.**—In partial modification to Para 4 of this Department's Notification No. ERTS (T) 12/2010/49, dated 26th April, 2011 and in exercise of the power conferred by sub-section (I) of Section 112 of the Meghalaya Value Added Tax Act, 2003 (Act No. 2 of 2005) as amended, the State Government is pleased to make the following amendment in Schedule II of the said Act as follows:-

4. In the Schedule II of the Meghalaya Value Added Tax Act, 2003, in Serial Number 32, "Declared goods" as specified in Section 15 (a) of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) if such good are not mentioned in this Schedule or any other Schedule, shall be taxable @ 5% with immediate effect.

**J. LYNGDOH,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.